

This letter describes documentation requirements under the Motor Fuel Tax Law. See 86 Ill. Adm. Code 500.335, 500.340 and 500.345. (This is a GIL).

June 12, 2008

Dear Xxxxx:

This letter is in response to your letter dated December 11, 2007, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

I was told from Illinois Department of Revenue auditor to issue a letter to the legal services department to get a final ruling on my following question. ABC further known as ABC is starting a new program where we are having our drivers Scan there [sic] paperwork to us from trucks [sic] stops either using a company called NAMES. Then once the drivers do that it gets emailed to us and we will index the receipts to the proper places. My question is if ABC would happen to be up for an audit from your motor fuel tax department (IFTA) would we need the original fuel receipts. As it stands now ABC uses a fuel card service which is XYZ. So we would have that report which would have all info required along with a scanned copy of a fuel receipts [sic]. Would that be enough record or would you have to have the originals?

I have attached a copy of a scanned fuel receipt so you can see what it would look like printed out and also I have attached a report from XYZ so you can see exactly what all information is reported on them.

Please mail me back or you can email me.

DEPARTMENT'S RESPONSE:

The IFTA Procedures Manual provides that licensees are required to preserve the records upon which the quarterly tax return is based for four years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments. Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction. See the IFTA Procedures Manual, section P510. The Department of Revenue's Motor Fuel Tax Law regulations also provide that records may be kept on microfilm, microfiche, or other computerized or condensed record storage system. See 86 Ill. Adm. Code 500.345 for further details.

For your further information, we also refer you to Sections 500.335(g), (h) and 500.340 of the Department's Motor Fuel Tax regulations regarding Quarterly Payment and Reporting, and Credits and Refunds which can be found on the Department's website.

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Debra M. Boggess
Associate Counsel

DMB:msk